

5/27/86

MEMORANDUM FOR THE RECORD:

SUBJECT: HR 3838

Spoke this date with Ms. Tammy Cramer, Tax Staff, House Ways and Means Committee, who advised that the provisions of HR 3838 apply to annuities which commence after 1 July 86. Consequently, any individual who retires 30 June with an annuity starting date of 1 July is not caught under the provisions of subject legislation.

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